

EXHIBIT 12

"Gregory, Coleman" <CGregory@PB-US.com>

08 October 2009 17:04

To mark.bernstein@weil.com
cc
Subject Lehman Securities Programs Proof of Claim
- Blocking Numbers

Dear Mark:

It was a pleasure speaking with you this morning. I explained to you that, in preparing a Lehman Securities Programs Proof of Claim, we were attempting to comply with the requirement to obtain blocking numbers. I further explained that our notes were held by The Bank of New York Mellon, as custodian, and were cleared through DTC. DTC does not provide blocking numbers, so BONY approached Euroclear about transferring the notes from DTC to Euroclear. Euroclear indicated that the notes were not Euroclear-eligible. You told me that you were surprised to learn that our notes were cleared through DTC, since you weren't aware that there were any such notes.

You offered to help to resolve this conundrum. In that regard, you asked me to provide you with the relevant ISIN numbers for our four notes, all of which were issued by Lehman Brothers Treasury Co. B.V. They are as follows:

- US52519VAU08
- US52519VAS51
- US52519VAP13
- US52519VAQ95

Please look into this matter and let me know how we should proceed. Once we know the answer, we will be ready to submit out Proof of Claim. Thank you very much.

Best regards,

Coleman Gregory

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& General Counsel
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